--- 10 Cigarettes - Series “C” - imperforate - as used by “Tuckett Tobacco” - pre-war ---

The ten cigarette package had been in constant production since the late 1880’s. The first listed example used by “Tuckett Tobacco” comes from February 1926 on the imperforate “Series of 1915” stamp. After the Budget of 1932 reduced the excise duty on *small cigarettes* from $ 6.00 to $ 4.00 per thousand, the “Tuckett Tobacco” ten cigarette packages saw increased production.

Tuckett Tobacco’s first listed use of the *imperforate* definitive ten cigarette Series “C” comes from May 1935. The hidden letters “A-C” indicate that the die was approved for BABN early in 1935. Since the 1932 Budget, the retail price of ten cigarettes had remained at 10¢.

★**RC-381** - 10 cigarettes, imperf, coded **1-18-E / 55** by “Tuckett Tobacco” in May 1935

★**RC-381** - 10 cigarettes, imperf, coded **1-18-E / 56** by “Tuckett Tobacco” in May 1935

--- the cancellations read vertically down - 12 copies to date ---

[★RC-381]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	55	65	75	85	95	105	115	125
1936	16	26	36	46	---	---	---	---	---	---	---	---

The cancellation changed on May 3rd1936 when the manufacturer’s sale tax was raised from 6% to 8%.

--- the cancellations read horizontally upright - 32 copies to date ---

[★RC-381]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1936	---	---	---	---	56	66	76	86	96	106	116	126
1937	17	27	37	47	57	67	77	87	97	107	117	127
1938	18	28	38	48	58	68	78	88	98	108	118	128

--- 10 Cigarettes - Series “C” - imperforate - as used by “Tuckett Tobacco” - 1939-42 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain an even 5¢ price level on their brands, reduced their packages by one cigarette per pack of ten, and the Tuckett pre-war package of ten cigarettes became a 10¢ nine-pack, as the production of ten cigarettes temporarily ceased.

The next Budget of June 24th 1940 raised the excise duty on *small cigarettes* to $ 6.00 per thousand, the manufacturers again reduced sizes by one per ten, and the “Tuckett Tobacco” eleven cigarettes (reduced from twelve cigarettes in 1939) became a ten cigarette 12¢ pack. With its odd pennies price, it was evidently not a big-ticket item during this period.

By October 1938 “Tuckett Tobacco” began using the “Imperial Tobacco” three-letter date coding system.

--- cancellations read horizontally upright - 13 copies to date ---

★**RC-381** - 10 cigarettes, imperf, coded **1-18-E / AJA** by “Tuckett Tobacco” in January 1939

[★RC-381]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1938	---	---	---	---	---	---	---	---	---	---	---	---
1939	**AJA**	**BJA**	**CJA**	**AJB**	**BJB**	**CJB**	**AJC**	**BJC**	**CJC**	---	---	---
1940	---	---	---	---	---	---	---	---	---	**AKD**	---	---
1941	---	---	---	---	---	---	**ALC**	---	---	---	---	---
1942	---	---	---	**AMB**	**BMB**	---	---	---	---	---	---	---

--- 10 Cigarettes – "Tuckett Tobacco" provisionals for the June 1942 Budget ---

When the Budget of June 23rd 1942, under the "Special War Measures Act", imposed an excise tax of 1¢ per five cigarettes or fraction thereof, "Tuckett Tobacco" surcharged *on-hand* sheets of the imperforate ten cigarette stamp with a three-line 3 mm. red Gothic **2¢ / EXCISE / TAX** surcharge as the company provisional **RC-573**. Uncoded, these initially surcharged stamps come from June 1942.

★**RC-573** - **2¢ / EXCISE / TAX** on 10 cigarettes, imperf, with a 3 mm. **2¢** figure

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Subsequently, using sheets obtained under the 1942 Budget, "Tuckett Tobacco" produced a 4 mm. Roman figure and 2 and 3 mm. Gothic lettering **2¢ / EXCISE / TAX** as **RC-613**.

★**RC-613** - **2¢ / EXCISE / TAX** on 10 cigarettes, coded **1-18-E / CMB** by "Tuckett Tobacco": in June 1942

[★RC-613]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	CMB	---	---	---	---	---	---

The above example of **RC-613** is not without the ¢ cents sign, but the impression is very faint, and is only apparent from the offset on the reverse side.

--- Tuckett's 2¢ / EXCISE / TAX tall E's surcharge for the June 1942 Budget ---

Accompanying the preceding surcharge was the regular Tuckett tall E's Gothic three-line red Gothic **2¢ / EXCISE / TAX** as **RC-589c**. These were made on sheets purchased from Ottawa under the 1942 Budget, and occur on the same surcharging plate. There are many variants in the figures and in their size on these later surcharges, which were type-set.

C-567 - **2¢ / EXCISE / TAX** on 10 cigarettes, *imperforate*, with a 4½ mm. **2¢** figure

★**RC-589c** - 10 mm. **EXCISE**

★**RC-589d** - 14 mm. **E X C I S E**

--- BABN's 2c. / EXCISE / TAX surcharge of RC-381 - used by "Tuckett Tobacco" - 1942 Budget ---

For general distribution under the 1942 Budget, BABN surcharged the imperforate ten cigarette stamp with their familiar three line 6 and 3 mm. Gothic **2c. / EXCISE / TAX** as **RC-630**.

★**RC-630** - **2c. / EXCISE / TAX** on 10 cigarettes, imperf, coded **1-18-E / COA** by "Tuckett Tobacco" in March 1943

[★RC-630]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	---	---
1943	---	---	**COA**	---	---	---	---	---	---	---	---	---

It is interesting to note that the Tuckett cancellations temporarily cease with the June 1942 Budget. They resume in December 1942, using red ink for the code cancellations, and in December 1942, switch to black ink for the cancellation. This is particularly apparent on their small tobacco stamps, which are more common at the time in question.

Were they *out-of-production* for this six month period? “Macdonald Tobacco” ceased code cancellations in July 1942, and did not resume until the post-war era. “Tuckett Tobacco” was however an affiliate of “Imperial Tobacco”, and Imperial did not cease using code cancellations.

The practice of selling virgin sheets to the companies for surcharging was discontinued in early 1943, probably when the accounting procedures were changed and companies could obtain the proper stamps on demand. Excise tax was now paid at the end of the following month for stamps requisitioned during the preceding month. Why should they bother with making company surcharges?

With this 2¢ excise tax added, the ten cigarette pack seems to be a natural fit for 15¢ sale in the *Province of Quebec*, which had enacted a 10% tobacco tax in July 1940.

--- Tuckett’s 4c. light blue re-surcharge of RC-630 for the March 1943 Budget ---

When the Budget of March 3rd 1943 doubled the excise tax to 2¢ per five cigarettes or fraction thereof “Tuckett Tobacco” re-surcharged their *on-hand* sheets of the imperforate 1942 BABN **2c. / EXCISE / TAX** surcharged stamp in light blue ink with a 7 mm. Gothic **4c.** as the company surcharge **RC-728**. The variant re-surcharge **RC-728a** uses ¢ for cents.

★**RC-728** - **4c.** over **2c. / EXCISE / TAX**,
[with **c** and no period]

★**RC-728a** - **4¢** over **2c. / EXCISE / TAX**,
[using ¢ for cents]

BABN re-surcharged sheets of the ***perforated*** **2c. / EXCISE / TAX** surcharged ten cigarettes stamp in dark blue with their familiar 6½ mm. *killer Gothic* **4c.** as the provisional **RC-741**. I have had no indication that this perforate was used by “Tuckett Tobacco”. That there was no dark blue BABN re-surcharge on the ***imperforate*** ten cigarettes stamp attests to its scarcity at that time.

--- BABN's 4c. / EXCISE / TAX surcharge of RC-381 - for the March 1943 Budget ---

As a wartime economy measure, under legislation subsequent to the Budget of 1943, sizes smaller than eighteen cigarettes were discontinued, and the ten cigarette series ended in early 1943. To use the remaining stock of ten cigarette sheets, BABN prepared a 1943 surcharge with their usual format of Gothic 6 and 3 mm. characters **4c. / EXCISE / TAX** as **RC-766**.

★**RC-766** - **4c. / EXCISE / TAX** on 10 cigarettes, imperforate

I have had no indication that **RC-766** was used by "Tuckett Tobacco". With the 4¢ excise tax added in March 1943, the ten cigarette pack probably sold at 16¢ *across Canada*, while in the *Province of Quebec*, which had enacted a 10% tobacco tax in July 1940, eight cigarettes would have sold at the same 16¢, or seven cigarettes at 15¢.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 10 cigarettes \ 1-18E],
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